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IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF :

KEISUKE FURUKAWA, ET AL.

: EXAMINER: M.A. WALICKA

SERIAL NO: 10/829,427

:

FILED: APRIL 22, 2004

: GROUP ART UNIT: 1652

FOR: MODIFIED SARCOSINE OXIDASES, GENES AND RECOMBINANT DNAs
THEREOF, AND METHODS FOR PREPARING THE SAME

AMENDMENT AND REQUEST FOR RECONSIDERATION

COMMISSIONER FOR PATENTS
ALEXANDRIA, VIRGINIA 22313

SIR:

Responsive to the Office Action dated January 12, 2006, Applicants respectfully request reconsideration of the above-identified application in view of the following amendments and remarks.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

A discussion of the **Support for the Amendments** begins on page 5 of this paper.

Remarks begin on page 6 of this paper.